

## **Farmland Preservation Program (FPP)**

### **Annual Conservation Compliance Certification**

V 4-11-14

To continue claiming the farmland preservation program (FPP) tax credit, the county land conservation department may require farmers to annually certify that their entire farm meets all state soil and water conservation standards in exchange for receiving the annual FPP tax credit. The instructions below will help guide you when completing the certification form and meeting this farmland preservation tax credit eligibility requirement. To claim the farmland preservation tax credits in under s. 71.613 Stats. of \$5, \$7.50, \$10 per acre, landowners can only certify that they are in compliance on their tax return if the farm either:

- 1) Complies with the state agricultural performance standards and prohibitions incorporated into ATCP 50, Wis. Admin. code. Some standards have a delayed implementation date of January 1, 2016,
- or
- 2) Is covered by a performance schedule that enables the landowner to comply with state conservation standards by a specific deadline set by the county. The performance schedule, including amendments or extensions, may not allow the landowner more than 5 years from the time they are informed of their compliance obligations to achieve compliance with all applicable conservation standards.

These requirements, 1) and 2) above, do not apply if you have a farmland preservation agreement signed prior to 2004 that has not been amended to require the new state conservation compliance standards. If your farmland preservation agreement has been amended, you will need to meet the terms identified in your agreement in order to claim the farmland preservation tax credit.

If you are unsure of your compliance status or have questions as you complete the following checklist, please contact your county conservation office at (XXX) 123-4567.

**Please complete and return this form by \_\_\_\_\_ to the \_\_\_\_\_ County Department of Land Conservation at the following address:**

**Name/Attention**  
**123 Street Address**  
**City, State, WI**

Failure to complete and return the form by the deadline may result in the issuance of a Notice of Noncompliance under s. 91.82(2), Wis. Stats. This notice suspends your eligibility for tax credits. Subject to available resources, cost-sharing and technical assistance may be available from the county. Private consultants and others may also provide help meeting compliance requirements.

---

---

#### **Landowner and Property Information**

---

Name(s): \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Location(s) of land for which credit is claimed:

*\*Landowners may attach documentation from past year tax return in lieu of completing the following table.*

TOWNSHIP	RANGE	SECTION	TOWN, VILLAGE, CITY	PARCEL TAX ID #'S

---

---

### Farmland Preservation Tax Credit Claim History

---

Did you claim Farmland Preservation tax credits last year?

☐ Yes

☐ No

☐ Don't Know

---

---

### Certification and Signatures

---

The landowner(s) certify that the eligible acres are part of farm that is in compliance with the applicable conservation standards or that compliance with the standards will be achieved, as indicated in the conservation compliance status checklist.

\_\_\_\_\_  
Landowner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Landowner

\_\_\_\_\_  
Date

For each of the standards listed on pages 3 and 4, please check the box that best characterizes the farm for which you claim a tax credit. If you have multiple feed and manure structures, you must consider all of them when answering each question even if you do not claim a tax credit for the land where the structures or facilities are located. If one of the structures or facilities does not meet a particular standard, then you cannot mark that your farm is in compliance with that standard.

You may be allowed to develop and follow a performance schedule to come into compliance. Your county conservation department can assess your farm's compliance and help develop a performance schedule for each standard that you do not meet. After contacting your county conservation department, you may check the "Will achieve compliance" box and enter when you will take the necessary actions to come into compliance.

We will be scheduling an inspection of your farm within the next four years.

# Farmland Preservation Program (FPP) Farm Conservation Compliance Checklist

FPP participants continuously claiming tax credits are not required to implement the *italicized* standards until after January 1, 2016.

Cropland & Pasture Standards	In Compliance	Will Achieve Compliance (Season, Year)	Does not Apply
<p>A current nutrient management plan (NM) has been developed and implemented according to NRCS 590 standard which may be submitted to the county conservation office as a NM Plan Checklist form.</p> <ul style="list-style-type: none"> <li>Fields must have initial soil tests conducted by 2016 and follow crop management practices that are planned to comply with the 590 standard across the crop rotation. The NM plan must include current soil tests conducted by DATCP certified lab. Fields in a NM plan must: 1. Be updated when cropping systems change, 2. Include maps identifying NRCS 590 nutrient application restriction areas, 3. Have phosphorus applications planned over the entire rotation, and 4. Show no visible signs of gully erosion.</li> <li>Pastures are exempt from NM plan requirements if the pasture is a feedlot, or when the pasture's average stocking rate is 1 AU/acre or less during grazing season and no nutrients are mechanically applied [ATCP 50.04(3)(b)]. When the pasture's average stocking rate is more than 1 AU/acre over the grazing season, a planner may assume soil test values of 150 ppm P and 6% organic matter content [ATCP 50.04(3)(d) and (de)].</li> </ul>	<input type="checkbox"/>		<input type="checkbox"/>
<p>Cropped fields and <i>pastures</i> meet tolerable soil loss "T".</p> <p>Method used to calculate "T":</p> <p>SnapPlus <input type="checkbox"/>    RUSLE 2 <input type="checkbox"/>    WEPS <input type="checkbox"/></p> <ul style="list-style-type: none"> <li>Fields must follow crop management practices that are planned to comply with the 590 standard across the crop rotation. Soil erosion rates should be estimated using the latest prediction models: Soil Nutrient Application Planner, Revised Universal Soil Loss Equation 2 and Wind Erosion Prediction System [ATCP 50.04(2)Note].</li> </ul>	<input type="checkbox"/>		<input type="checkbox"/>
<p><i>Cropland and pasture areas average a phosphorus index of 6 or less over the accounting period and do not exceed a phosphorus index of 12 in any individual year within the accounting period.</i></p> <ul style="list-style-type: none"> <li>All cropland and pastures must comply with the Phosphorus Index (PI) standard [NR 151.04] [ATCP 50.04(1)]. A NM plan meeting the standard in ATCP 50.04(3) may be used to demonstrate compliance with DNR's PI standard.</li> </ul>	<input type="checkbox"/>		<input type="checkbox"/>
<p><i>No tillage conducted within a minimum of 5 feet of surface water.</i></p> <ul style="list-style-type: none"> <li>Cropland must be managed to include a minimum setback of 5 feet from the top of the channel of surface waters. No tillage can occur and 70% vegetative cover must be maintained in that tillage setback zone to ensure bank integrity. Cost-sharing is not required to implement this practice [ATCP 50.04(4)(a); NR 151.03]. When establishing the setback width, start with 5 feet. If it is determined that 5 feet may not be adequate to maintain bank stability, county land conservation staff should [ATCP 50.04(4)(b)]. <ul style="list-style-type: none"> <li>Use best professional judgment to increase setback width based on factors including bank materials, height, slope, cause of bank erosion, and soil type.</li> <li>Increase the tillage setback width by smallest increment necessary to maintain bank stability.</li> <li>Follow a consistent approach when making setback width determinations by consulting with NRCS or DATCP engineers or technicians.</li> <li>Consider enrolling riparian areas in the Conservation Reserve Enhancement Program (CREP) can achieve compliance with the tillage setback standard. [ATCP 50.04(4)(b) Note]</li> </ul> </li> </ul>	<input type="checkbox"/>		<input type="checkbox"/>

If your farm does not have livestock or related facilities described in a particular standard, check the “Does not apply” box.

Livestock Standards	In Compliance	Will Achieve Compliance (Season, Year)	Does Not Apply
How many of the following facilities or structures are located in a Water Quality Management Area (WQMA)?			<input type="checkbox"/>
Feedlots:                      Barnyards:                      Manure storage: <ul style="list-style-type: none"> <li>The clean water diversion from feedlots and unconfined manure pile standards reference a water quality management area (WQMA). A WQMA is 1,000 feet from a lake, pond, or flowage or 300 feet from a stream, or in areas susceptible to groundwater contamination [NR 151.015].</li> </ul>			
There are no unconfined manure piles in a WQMA.	<input type="checkbox"/>		<input type="checkbox"/>
Runoff is diverted away from all feedlots, manure storage areas, and barnyards within WQMA.	<input type="checkbox"/>		<input type="checkbox"/>
There is self-sustaining sod or vegetative cover adequate to preserve streambank or lakeshore integrity in areas where livestock have access.	<input type="checkbox"/>		<input type="checkbox"/>
<ul style="list-style-type: none"> <li>This does not apply to properly designed, installed and maintained livestock or farm equipment crossings.</li> </ul>			
How many manure storage facilities are located on the entire farm?			<input type="checkbox"/>
Facilities have no visible signs of leakage or failure.	<input type="checkbox"/>		<input type="checkbox"/>
Facilities are maintained to prevent overflow.	<input type="checkbox"/>		<input type="checkbox"/>
Each storage facility that has not had manure added or removed from the facility for a period of 24 months has either been closed in a manner that will prevent future contamination of ground or surface water or has been approved by DNR for continued use.	<input type="checkbox"/>		<input type="checkbox"/>
Facilities constructed or substantially altered after 2002 meet the NRCS 313 standard.	<input type="checkbox"/>		<input type="checkbox"/>
<i>There are no significant discharges of process wastewater to waters of the state from feed storage or other sources.</i>	<input type="checkbox"/>		<input type="checkbox"/>
There are no channels or other visible signs of significant discharge from a feedlot or stored manure into waters of the state.	<input type="checkbox"/>		<input type="checkbox"/>
<ul style="list-style-type: none"> <li>Livestock operators must prevent a “significant” discharge from manure and feed storage, feedlots, and process wastewater. A “significant” discharge is based on factors such as volume, frequency, receiving waters, and slope. DATCP grant funds may be used to provide cost-sharing for a feed storage runoff control system as long as the system meets applicable standards including NRCS technical guide waste treatment standard 629 [ATCP 50.705].</li> <li>Livestock operators may consider low cost options for removing “significant” direct feedlot runoff such as: 1. Grazing cattle on nearby fields. 2. Collecting lot manure on a consistent basis and field applying in accordance with a nutrient management plan. 3. Removing channels with roof gutters, clean water diversions, or rock spreader diversions with harvested vegetative runoff filters.</li> </ul>			